

Example COS 5-2
IOU (UTILITY APPROACH)
RATE BASE

Utility Approach Functional Unbundling

Line No.	Description	Total Electric
233		
234	<u>RATE BASE CALCULATION</u>	
235		
236	Intangible:	
237	Organization	53,965
238	Franchises and Consents	411,945
239	Misc. Intangible Plant	4,748,029
240	Misc. Computer Software	1,678,103
241	Total Intangible	<u>6,892,042</u>
242		
243	Steam Production:	
244	Land and Land Rights	4,886,974
245	Structures & Improvements	68,522,671
246	Boiler Plant Equipment	223,225,142
247	Turbo-Generator Units	56,982,518
248	Accessory Electric Equipment	37,258,886
249	Misc. Power Plant Equipment	5,198,675
250	Total Steam Production	<u>396,074,866</u>
251		
252	Hydraulic Production:	
253	Land and Land Rights	284,968
254	Structures & Improvements	2,031,875
255	Reservoirs, Dams and Water Ways	8,089,343
256	Water Wheel, Turbine and Generator	3,758,135
257	Accessory Electric Equipment	1,748,691
258	Misc. Power Plant Equipment	171,398
259	Roads, Railroads and Bridges	187,099
260	Total Hydraulic Production	<u>16,271,509</u>
261		
262	Combustion Turbine Production:	
263	Land and Land Rights	1,031,494
264	Structures & Improvements	7,880,698
265	Fuel Holders, Prod & Acc	8,776,835
266	Prime Movers	23,454,050
267	Generators	45,222,498
268	Accessory Electric Equipment	7,655,795
269	Misc. Power Plant Equipment	978,281
270	Total Combustion Turbine Production	<u>94,999,651</u>
271		
272	Other Production Plant	
273	Other	0
274	Total Other Production Plant	<u>0</u>
275		
276	Total Production Plant	507,346,026
277		
278	Transmission Plant:	
279	Land and Land Rights	7,387,379
280	Structures & Improvements	3,065,838
281	Station Equipment - System	51,441,305
282	Towers and Fixtures	39,366,903
283	Poles and Fixtures	13,005,313
284	Overhead Conductor	36,031,227
285	Underground Conductor	2,466,505
286	Underground Conduit	5,289,810
287	Roads and Trails	904,024
288	Total Transmission Plant	<u>158,958,304</u>
289	Contributions	0
290	Total Transmission Plant Incl Contributions	<u>158,958,304</u>
291		
292	Distribution Plant:	
293	Land and Land Rights	4,632,324
294	Structures & Improvements	8,917,466
295	Station Equipment	72,681,675
296	Towers and Fixtures	33,448,655
297	Overhead Conductor - Primary	36,989,717
298	Overhead Conductor - Secondary	6,645,077

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Line No.	Description	Total Electric
299	Underground Conduit	25,596,569
300	Underground Conductor - Primary	144,849,391
301	Underground Conductor - Secondary	32,218,209
302	Line Transformers	68,164,891
303	Services	44,213,476
304	Meters	38,626,150
305	Inst. on Customer Premises	735,725
306	Street Light / Signal Systems	29,037,041
307	Total Distribution Plant	546,756,366
308		
309	Subtotal Plant Before General	1,213,060,696
310		
311	General Plant:	
312	Land and Land Rights	160,222
313	Structures & Improvements	1,457,541
314	Structures & Improvements - Other	1,331,268
315	Office Furniture & Equipment	471,879
316	Info System Computers	227,774
317	Transportation Equipment	1,236,988
318	Stores Equipment	47,382
319	Tools, Shop & Garage Equip.	1,593,720
320	Laboratory Equipment	1,199,549
321	Power Operated Equipment	213,024
322	Communication Equipment	4,341,144
323	Miscellaneous Equipment	74,294
324	Intangible - Franchises & Consents	0
325	Total General Plant	12,354,785
326		
327	Total Electric Plant in Service	1,232,307,523
328	Contributions in Aid of Construction	0
329	Total Plant in Service Incl Contributions	1,232,307,523
330		
331	Reserve for Depreciation & Amortization :	
332	Steam Production	219,306,265
333	Hydro Production	7,424,014
334	Combustion Turbine Production	18,198,719
335	Other Production	0
336	Total Production	244,928,998
337	Transmission	51,968,880
338	Distribution	175,814,344
339	General	3,782,138
340	Common	0
341	Total Reserve for Depreciation & Amortization	476,494,360
342		
343	Net Plant in Service:	
344	Net Steam Production Plant	176,768,601
345	Net Hydro Production Plant	8,847,495
346	Net Combustion Turbine Production Plant	76,800,932
347	Net Other Production Plant	0
348	Total Net Production Plant	262,417,028
349	Net Transmission Plant	106,989,424
350	Net Distribution Plant	370,942,022
351	Net General Plant	15,464,689
352	Total Net Plant in Service	755,813,163
353		
354	Plant Held for Future Use:	
355	Steam Production	12,806,303
356	Hydro Production	0
357	Combustion Turbine Production	0
358	Other Production	0
359	Total Production	12,806,303
360	Transmission	230,961
361	Distribution	484,430
362	General	0
363	Total Plant Held for Future Use	13,521,694
364		

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Line No.	Description	Total Electric
365	Construction Work in Progress:	
366	Steam Production	17,059,067
367	Hydro Production	159,960
368	Combustion Turbine Production	1,704,370
369	Other Production	0
370	Total Production	18,923,397
371	Transmission	2,240,282
372	Total Distribution	19,472,896
373	General	3,681,825
374	Common	0
375	Total Construction Work in Progress	44,318,400
376		
377	Total Plant	813,653,257
378		
379	Utility Materials & Supplies	8,489,800
380		
381	Fuel Inventory	
382	Coal	4,818,291
383	Gas	110,967
384	Total Fuel Inventory	4,929,258
385		
386	Cash Working Capital - Direct:	
387	Fuel & Purchased Power Costs:	
388	Expense	147,031,578
389	Factor	0.041096
390	Working Capital Amount	6,042,394
391		
392	O&M Expense:	
393	Expense	91,102,231
394	Factor	0.125000
395	Working Capital Amount	11,387,779
396		
397	Other Taxes (Federal, State, Local)	
398	Expense	62,469,227
399	Factor	0.125000
400	Working Capital Amount	7,808,653
401		
402	Total Cash Working Capital - Direct	25,238,826
403		
404	Regulatory Asset	0
405	Prepaid Assets	0
406	Accumulated Deferred Income Taxes:	(107,752,727)
407	Customer Deposits	(3,080,498)
408	Customer Advances for Construction	(14,314,802)
409		
410	Rate Base	727,163,114

